App I IX 1

19 52-53
(C. M)

File No 34-52

Serial Nos 12, 13

Previous References

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for Dec 52

SUBJECT

Extension of the Mysore Amusements Tax Act 1932 to the Cinema Houses in the Civil Station Area Bangalore

L 1654-46/Kg 29-12-52

1) The Hon Secy, The B'lore Traders Association
2) " " The Mysore Chamber of Commerce B'lore

Issues instructions

Bell/2

Mysore Assessments Tax Act, 1932

General and Revenue Secretariat

File No 706 2/51 of 1951-52

[App F III-2

WD 015452—GPB—PZS—40 000—1 10-51

Serial No	
	Letter dated 6.2.52 from the Hon. Secretary, The Mysore Trade Chamber of Commerce Re the application of the Mysore Act to the civil area
	The Mysore Assessments Tax Act, 1932 was brought into force in the civil station area with effect from 15.9.51 as notification no L.6423/CM 34-51-2 dated 17.9.51
flag "I"	2) The D C in the above Act for Superintending the Collections under the Act. The circulars have therefore been issued to render assessments Tax assessments to time.
	3) The Hon. Secretary of the Chamber refers in his letter to a representation made by the Merchants Association for Trades for a reconsideration of the whole matter and also to the process of the fresh election after the elections, but no papers on this are forthcoming in the Branch
	4) The Secretary requests issue of instructions to the D C to keep the matter in abeyance pending final decision of Govt.
	5) Sales for orders
	6) The Deputy Commissioner

Rec 13/2/52
disp 13/2

CTE—Contn Sheet

Mysore Amusement Tax Act 1952

File No 7062/ml 7180 7181 of 1951-52

General and Revenue Secretariat

Serial No

Bangalore District has requested the members of the Film Chamber of Commerce to render accounts of the Entertainment Tax. The Honorary Secretary of the Association request Govt to direct the Deputy Comrs not to insist on the production of A/cs until they meet the Honourable Minister and get final orders and that they have proposed to wait on deputation before the Honourable Minister Shortly. Their request Cannot be complied with. Any further order of Govt with regard effect from the date of this order and till then, the present provisions of the Act must be Carried out

Secy (Rev) 14/2/52

7) Has any representation or minute been read from Hon Fin Dept?

15/2

6/2

8) No memorandum other than Memorandum for Hon Board has been received by me

Secy (Rev) 19/2

Case 18/2/52

Secy 18/2

The Mysore Amusement Tax Act 1952

Serial No

9) Entertainment-tax is not a new levy in the civil Stn. It was being levied under the laws framed under the B'lore Mll Law & was continued under Sec 97 of the city of B'lore Mll Corporation Act when the Act was amended in June 1951 the power of the corporation to levy other taxes was withdrawn and the levy of entertainment tax had to be regularised by extending the Mysore Amusements Tax Act 1939 to the civil Stn also w e f 15-9-51. All that has been done is to bring the levy under Corporation by-laws, under the Mysore Amusements Tax Act. The Exhibitors in civil Stn can have no legitimate grievance and their refusal to send a/c's to the DC is highly irregular. They will be informed accordingly.

10) The receipts from Entertainment tax go to the Corporation and there has been criticism that the cases in civil Stn are not at all being supervised by the Rev authorities from 15/9/51 & there has been a fall in income. Stay of proceedings

NOTE—Contn Sheet

7182 Extension of Mysore Agreements Town area – civil area
File No of 19

General and Revenue Secretariat

Serial No

the Dc to check a/c's & recover taxes will only strengthen the criticism levelled by the corporation

Min L Self
&
Min F&G

11) 27/2/52 24/2 28/2

Received Date 26/2/52

Office of THE MINISTER FOR LOCAL SELF-GOVERNMENT. No 6160 Date 26/2/52

12) 21/3/52 24/3

OFFICE OF THE MINISTER FOR FINANCE & INDUSTRIES No 0023 Date 29 2 52

Received 24/3

13) A deputation of the Bijou Trade Association waited upon the Honble Minister for Finance and Industries and explained their difficulties

14) Their contention is that after the cessation of war the patronage to English films in the civil area has dwindled and that the higher scale of tax under the Amusements Tax Act adversely affects them

15) The Minister has been pleased to consider the request and agree to reduce the tax on entrance charges for English films

Higham Amusement Tax Act 1937
7182/ml

only and Statistics of attendance on circus Roads Showing Capacity purchases have been called for from the D.C, Bloor District on the 5/2/00 called No. L 15378 dated 24-3-52 on the Council file.

16) If approved the reply from the D.C will be awaited.

Case 25/3/52
Sent 25/3/52

17) [signature] 27/3

Destroyed today

18) Did you remind the D.C.

Ld
The D C has been reminded on 2 No 111109 till 11 10 52
A 10/10

[signature] 7/10/52

Assessment Tax Act, — Exemption to the coal Area.

[App F III-2

General and Revenue Secretariat

File No 7828/m0 of 1951-52

WD 015452—GPB—PZS—40 000—1 10-51

Serial No

Representation of 3 11 51 from the Secretary, B'lore Traders Association on the above subject

(1) The previous papers on the subject have been referred to the Board for finance and instructions in the D no 7182 dtd 28 2 52

2) Since the Board decision will be material & depends on the above Association to day at 3 p M the Secretary a note be put up as per orders

Secy 10/3/52 10/3/52

(2) The Assn seem to be under the impression that the levy under the Mysore Amusements Tax Act 1932 will be in addition to & not in lieu of the levy previously made by the Municipal Commrs and Municipal Council of the Corporation. This is not so The Corporation lost the power to levy the tax from 21/5/51 when Corporation Act was amended & the Mysore Act had to be extended to the civil Areas also. The rates payable under the Mysore Act are almost the same as the

NOTE—Contn Sheet.

5244 & 7182/mel

Sl No 26]

GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

General and Revenue Secretariat

Requisition for papers

Section C.M

A

B Taken by you to
Dy no 5244/51
on 3/11/51

Filed

Deposit No

File No 34 57

Serial No 2 48-28/57

To be put up with Diary No of 194

Signature T R Mohan Rao

Branch M L Branch

Section C.M

Date 10-3 52

WD 04171—GPB—1000 books of 100 leaves each—22-10 41

File No 7828/ad of 19

General and Revenue Secretariat

Serial No

Rates levied under Hill Use laws

Hon LSG } JCS
Hon F&P } 10/3

1) The Deputation met the Hon Hon F&P and represented that the rates of tax under the Theatre Amusements ~~Tax~~ Tax Act are higher than the rates formerly levied in the civil stn The Hon Hon was pleased to inform them that there can be no question of Continuing the old rates in the civil area Then the deputation represented that some relief may be given to cinemas showing English films only as most of them will have to close down if the rates of tax are enhanced The Hon Hon F&P promised that this request will be dealt with as per the provisions of the Act. A note may be put up on this point as well as other points raised in the memorandum placed in the file Statistics of attendance in Theatres showing English films only may also be got

JCS 10/3 12/3

Mysore Amusement Tax Act J 4284 J 4453/ml

General and Revenue Secretariat

File No T828/ml of 1951-52 [App F III 2

WD 015452—GPB—PZS—40 000—1 10 51

Serial No

6) Draft Letter to the Deputy Commr., Bldre Duplicate to put up for approval

Ldg 14/3/52

SNR 14/3/52

7) Issue

15/3

No

8302/41/51 SWSA

The A C. Bldre Dist

L 15378/ dated 24.3.52

calls for certain information

Further Representation dated 3.9.52 from the Hon Secy to the Assn for Finance

Requesting for the issue of early orders

8) Reply from the D C, Bldre Dt as to the Statistics of attendance in theatres

Showing English Films only Calls for

in this office Letter dated 24.3.52 has

not yet been Received He has been

Reminded to expedite the Reply on 15.9.52

The Report of the D C will be awaited

Rgs 22/9/52

SNR

9) Reminder 4-10-1952

25/9

10) D.O reminder is put up for approval.

TRK 6/10

Ex/Copies SNR 7/10/52

L 11109 11/10/52

11) Issue

7/10

Reminds

SWSA 13/10

OTE—Contn Sheet

The Mysore Agricultural Tax Act

File No 7828/Rev 57649 of 19
81-82 82-83

General and Revenue Secretariat

Serial No

Memo

The Deputy Commr. B'lore Dt

No. 10/F.7/82-83 dated 22-10-82

Requisition for information called for.

2A) It is seen from the Statement enclosed to the Dy. Commr. that the Collection in Kolar District was Rs 3,74,971 in 1944 which gradually decreased from year to year finally reducing to Rs 1,60,791/- in the year 1951

2B) In the Chikballapur District the Collection was Rs 3,74,071 in 1943-44 and Rs 1,58,970/- in 1951 respectively

2C) In the new Imperial Taluks the Collection in 1951 is Rs 1,04,562/-

2D) It is from these above figures that there has been a considerable fall in the collection of these Districts - It is on this ground as stated for other Reference also on the ground that the Lands were paying higher rates of Commercial Tax and other taxes that this drastic reduction from the Source of Revenue and the middle

the Mysore Amusements Tax Act — Extension of the area

General and Revenue Secretariat

File No 828 - V 56 49 / 52-53 [App F III 2
51-52 of 19
WD 015452—GPB—PZS—40 000—1 10-51

Serial No

• class people and by keeping the Cinema receipts, the Cost of Living taxes the middle and the lower middle classes the present higher Rate of Entertainments Tax under the Mysore Act and the levy of the additional Betterment Tax it is hard to work out to the detriment of these Cinema Houses and Architecture of the Cost going increased Revenue the Revenue would come down as these Cinema Houses may not make profit and such increased expenditure

27) It may however be difficult to make a discrimination between Cinema Houses showing English pictures and those showing Indian pictures as the Law does not provide for it - under the existing provision Govt. may exempt any particular entertainment or the Tax Rate Tax shall be collected as per Rates notified there is no middle way. If this has to be done the Amusements Tax Act shall be amended accordingly Such a discrimination may even expose the Govt to Complaints from the distributors and producers of Indian films.

28) Income Tax is a Central Subject and this Govt can do nothing in the

NOTE—Contn Sheet

re Rateable Assessments Tax Act – Extension to the rural area

File No 7828 S/11 S5649 32-33 of 1932-33

General and Revenue Secretariat

Serial No

increase in heavy on the rural area. This matter is which the Chancellors wants do well to approach the Cabinet

29) If Some Relief to those English private houses is considered necessary and the present Scale of ~~Rates~~ assessment tax is heavy, then there shall be a uniform Reduction of tax for all assessments. The 87½% of the Collection now goes to the Local Bodies and only 12½% is retained by the Post as Collection charges. A Bill to lower over the entire Country over the Collection of assessments tax to the Local Bodies in order to enable them have the entire Readjustments except perhaps the Cost of Stamps, if any is on the rural area is expected to become Law Soon This is mainly a fiscal measure of the Local Bodies which at present are Starved for finances to carry out Several of their improvement Schemes, and Such a Reduction may uniform Reduction as the Scale of this tax may automatically in the allocation

re. Mysore Assessment to Tax Act – Exclusion of the civil area

General and Revenue Secretariat

File No 828 S56491 & S5949 [APP F 111-2
S1-52 of 19
WD 015452—GPB—7ZS—40 000—1 10-51

Serial No

[redacted]

Agenda for the Cuppa Chair Researches

30) Secs for orders. Ref para 5 of the notes above.

Recd 28/10/52

31) As there is a matter which deals with taxation, the Financial Secretary will be requested to offer their remarks

29/1/52

Secy
A S G

31) yes
30/10/52

Asst Secy
Finance (Budget)

FINANCIAL SECTION
Recd 31 OCT 1952
BUDGET

Sig
31/10

32) It is not desirable to effect any change in the tax structure at this stage

Asst Secy
M G
25/11

FINANCIAL & REVENUE SECRETARIAT
27 OCT 1952
BANGALORE

27/10

34) If it is for orders if the Secretaries of the Bijapur Traders Association and the Mysore Fruit Chamber of Commerce may be endorsed accordingly – Ref para 5 above

Recd 29/11/52

Secy
A S G

2/12

Leadership

11/12

A clear endtt may issue indicating the reasons why their request has to be negatived

SECRETARIAT TO GOVERNMENT
2 DEC 1952
220
C S D DEPARTMENT

5/12

OTS–Contn Sheet

Dec Observations for 1951 - Exclusion of Civil area

File No 59 CCO/52 of 19

General and Revenue Secretariat

Serial No

Draft Reply of the Secretaries of the Bangalore Trades Association and the Mysore Fed Chamber of Commerce & Ind up for approval

Secy 9/12/52

9/12

Secy 9/12

13/12

Secy Ind

Issue

16/12

17/12

SECRETARIAT 664 15 DEC 1952 I & C O DEPARTMENT

To

The Hon Secretary
The Bangalore Trades Association
15F - St Marks Road
Bangalore

Al

L 16545-46-/CM34-52-13
dated 29-12-1952

DEP 29/12

B

Telephone 2488

5984-

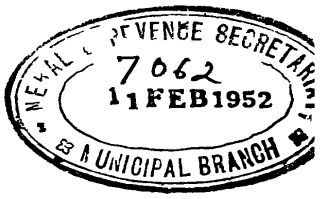
THE MYSORE FILM CHAMBER OF COMMERCE

(REGD)

LAKSHMI PRASAD BUILDINGS

60 SUBEDAR CHATRAM ROAD BANGALORE CITY

6th February 1952



The Secretary,
L.S G Department,
Government of Mysore,
Bangalore.

Dear Sir,

Re Mysore Amusement Tax Act-1932

It has been brought to our notice by the Exhibitor members of the Chamber in Civil Area that they have been directed by the Deputy Commissioner, Bangalore District, Bangalore, to send the Entertainment Tax account as per the provisions of the Mysore Amusements Tax Act

In this connection, we wish to inform you that a representat was made to the Hon'ble Minister for Finance to reconsider the whole matter. A deputation of the members also waited on the Hon'ble Min and he was pleased to say that an interview would be granted to the members of depuation after the elections were over for discussing the matter

Under these circumstances, it is requested that pending final decision of the Government, The Deputy Commissioner, Bangalore District, Bangalore, be directed to keep the matter in abeyance

Yours faithfully,
A V. Ramanan
Hony Secretary

copy to - The Deputy Commissioner, Bangalore District, Bangalore

Re Observations for Act - Exclusion of Civil area.

File No 5960/2 of 19

General and Revenue Secretariat

Serial No

Copy of letter from the Secretaries of the Bangalore Trades Association and the Mysore Fruit Chamber of Commerce Ltd put up for approval

9/12/52 9/12

Scy 13/12

SECRETARIAT 664 10 DEC 1952 P.W.D. DEPARTMENT

Issue 16/12 17/12

To

The Hon Secretary
The Bangalore Trades Association
15F - St Marks Road
Bangalore

L 16545-46-/EM34-52-13
dated 29-12-1952

DEP 26/1 29/12

B

PHONE 282 6401

Bangalore Trades Association

Founded 1899 (Incorporated under the Indian Companies Act 1882)

Registered Office
15 F St Mark's Road
BANGALORE

Ref No 6981/51 1st December 1 *195*

The Hon'ble the Finance Minister of the Government of Mysore,
Bangalore

Dear Sir,

Subject Extension of the Mysore Amusements Tax Act,1932 to the Cinema Houses in the Civil Station Area

I beg to invite your kind attention to this Association's representation made in its letter No 6830/51 dated 3rd Nov 1951 and to request the favour of an early reply

My Committee hopes that the points raised therein will receive your earnest consideration

Thanking you,

Yours faithfully,

Honorary Secretary

All Cheques and Remittances to be made payable Bangalore Trades Association

Telephone 2488

GENERAL & REVENUE SECRETARIAT 7180 16FEB1952

THE MYSORE FILM CHAMBER OF COMMERCE

(REGD)

LAKSHMI PRASAD BUILDINGS

60 SUBEDAR CHATRAM ROAD BANGALORE CITY

6th February 1952

FINANCIAL SECRETARY 9 FEB 1952 GOVT OF MYSORE

GENERAL 3586 1/FEB19?? FINANCIAL BRANCH BANGALORE

The Secretary,
The Financipal Department,
Government of Mysore,
Bangalore.

Dear Sir, Re Mysore Amusement Tax Act 1932

MAS It has been brought to our notice by the Exhibitor members of the Chamber in Civil Area that they have been directed by the Deputy Commissioner, Bangalore District, Bangalore, to send the Entertainment Tax account as per the provisions of the Mysore Amusements Tax Act

In this connection, we wish to inform you that a representation was made to the Hon'ble Minister for Finance to reconsider the whole matter A deputation of the members also waited on the Hon'ble - Minister and he was pleased to say that an interview would be granted to the members of deputation after the elections were over for discussing the matter

Under these circumstances, it is requested that pending final decision of the Government, The Deputy Commissioner, Bangalore District, Bangalore, be directed to keep the matter in abeyance

Yours faithfully,
A V. Ramanaiah
Hony Secretary

copy to - The Secretary, L.S G Dept., Bangalore, for information,
2) The Deputy Commissioner, Bangalore District, Bangalore, for information

REVENUE SECRETARIAT 12FEB1952 UNICIPAL BRANCH

~~May be referred to the Municipal Br~~
~~for necessary action~~
12/2

BANGALORE TRADES ASSOCIATION

No 6830/51 3rd November 1951

The Hon'ble the Finance Minister,
Government of Mysore,
Bangalore

Sir,

Subject - Extension of the Mysore Amusements Tax Act, 1932 to the Cinema Houses in the Civil Station area

The Government Notification dated September 20, 1951 extending the provisions of the Mysore Amusements Tax Act 1932 came up for discussion at a Committee Meeting of this Association held on 15th October 1951 and I have been directed to address you as follows on the subject -

When the Civil Station area was retroceded to the Government of ~~Mxs Hxghnexs thexMaharajaxofxMysxrs~~ Mysore His Highness the Maharaja of Mysore was pleased to give the assurance to the citizens of the Civil Station area that under his benign Government the people of this area would enjoy equal treatment with his subjects in the rest of the Mysore State In the years that have followed the experience of the people of the Civil Station however has not been very happy Whereas on the one hand in the matter of income-tax and other ~~taxxes~~ the people of the Civil Station were compelled to pay a much higher tax, on the other such taxes as were higher in the rest of the State were imposed on the people of the Civil Station The extension of the Mysore Amusements Tax Act, 1932 to the Civil Station area is one such instance We would leave it to your good sense to see whether this extension has been proper, considering that the people of the Civil Station have been paying higher taxes in many other respects

From another stand point the extension of the Mysore Amusements Tax Act, 1932 to the Cinemas in the Civil Station area is unjustifiable These cinemas mostly exhibit English pictures and after the end of the war the patronage they used to enjoy formerly has dwindled down The clientele that sees English pictures is much smaller than the clientele which sees Tamil, Hindi and Kannada pictures The result has been that the general turnover of business and hence the profits of these cinema houses are much lower than that of cinema houses in the City area which show Tamil, Hindi and Kannada pictures The incidence of this higher tax will work out altogether to the detriment of these cinema houses and it is our considered opinion that instead of the Government getting increased revenue the revenue may come down as these cinema houses may not be able to make any profits with the increased expenditure they will have to incur because of this tax We use the expression 'Expenditure' advisedly as the seating tax which was recently applied to cinema houses had the effect of raising the admission fee in all cinema houses Any further increase in the admission fees now will directly affect the takings The only option before the cinema houses now is to bear the new tax themselves and it needs no labouring the point that such a move will hit these cinema houses badly

Motion pictures constitute the main source of recreation of the poor and the middle class people Any incidence of taxation on this business is ultimately passed on to the consumers who form the bulk of the middle and lower middle class It is the considered opinion of this Association that by taxing the cinema industry the Government is ultimately taxing the middle and the middle lower class people and thus creating grave discontent amongst a section which is known to give loyal support to the Government

—MEMBER—
FEDERATION OF TRADE ASSOCIATIONS OF INDIA

United Kingdom Centre—
London Association
of Patentees and Traders

Bangalore Trades Association

Founded 1899 Incorporated under the Indian Companies Act 1882

Registered Office
15 F St Marks Road
BANGALORE

Phone 282

GENERAL SECRETARIAT 7182 16 FEB 1952 REVENUE BRANCH

Ref No 7074/52

9th February 1952

FINANCIAL SECRETARY 12 FEB 1952 7H 3508 JUDGE B

The Hon'ble the Finance Minister,
Government of Mysore,
Bangalore.

Dear Sir,

Subject:- Extension of the Mysore Amusements Tax Act, 1932 to the Cinema Houses in the Civil Station Area.

I am directed by my Committee to again invite your kind attention to this Association's representation dated 3rd November 1951.

We were informed on 5th November 1951 by your Personal Assistant that as you were busy with the Legislative Assembly at that time a date would be fixed to receive a deputation from this Association after the Assembly sessions.

My Committee will be grateful if you can kindly spare the time to receive a deputation from this Association at an early date as originally requested.

Thanking you,

Yours faithfully,

Sd/- B H Tarapore
Honorary Secretary.

FINANCIAL SECRETARY 11 FEB 1952 GOVT OF MYSORE

GENERAL REVENUE SECRETARIAT 13 FEB 1952 REVENUE BRANCH

Copy to
The District Magistrate, Bangalore
The Dt Supt of Police, B'lore South
The Secretary, Financial Dept, Govt of Mysore

with a request to keep the matter in abeyance pending final decision of the Govt.

Honorary Secretary

NOTIFICATION

No L 6428—C M 34-51 2 dated Bangalore 17th September 1951

In exercise of the powers conferred by sub section (3) of Section 1 of the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932), His Highness the Maharaja of Mysore is pleased to direct that the said Act shall come into force in that part of the City of Bangalore, which prior to the 8th December 1949 was the Civil Station of Bangalore, as defined in the Bangalore Municipal Law, 1897, from the 15th day of September 1951

By Order of His Highness the Maharaja

K BALASUBRAMANYAM,
Secretary to Government,
Local Self Government Department

Printed by the Director of Printing Stationery and Publications at the Government Press Bangalore

7/83/mk
Hm 72 28/2

GENERAL & REVENUE SECRETARIAT 7828 10 MAR 1952 SECTION 4 BRANCH B

OFFICE OF THE MINISTER FOR
FINANCE AND INDUSTRIES
BANGALORE
Dated 7th March 52.

Dear Sir,

Sub: Extension of the Mysore Amusements Tax Act 1932 to the Cinema Houses in the Civil Station Area.

With reference to your letter No.7129/52 dated the 1st instant requesting for an interview with the Hon'ble Minister, I am desired to inform you that the Hon'ble Minister will be glad to meet the deputation on Monday the 10th instant at 3 P.M. in his chambers, Old Public Offices, Bangalore.

Yours faithfully,
Sd -P.Ramappa

To
The Hon Secretary,
Bflore Trades Association,
15-F, St. Marks' Road,
Bangalore.

Copy submitted to the L S G Secretary to Goveenmant for favour of information

P.Ramappa
Personal Assistant.

Bangalore Trades Association

Founded 1899 (Incorporated under the Indian Companies Act 1882)

—MEMBER—
FEDERATED CHAMBERS OF COMMERCE OF INDIA

United Kingdom Committee for Protection of Trade

OFFICE OF THE MINISTER FOR LOCAL SELF GOVERNMENT.
PHONE 282
No. P3946
Date 5/3..

Registered Office
15 F St Mark's Road
BANGALORE

Ref No 7131/52 4th March *195*2

The Personal Assistant to the
Minister for Local Self-Government,
Public Offices, Bangalore

Dear Sir,

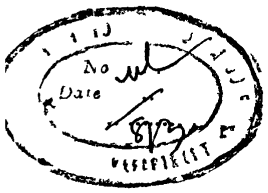
This acknowledges receipt of your lett No 177 dated March 1, 1952 and note that the Hon'ble Minister will be pleased to receive a deputation from this Association at 10 A M on Saturday March 8, 1952

A copy of this Association's representation has already been submitted to yo However, I enclose another copy for ready reference

Yours faithfully,

Honorary Secretary

M
5-3-52
may be
examined and
a note put up
LSG-Secy
6/3/52
8/3



BANGALORE TRADES ASSOCIATION

No.6830/51

3rd November 1951

The Hon'ble the Finance Minister,
Government of Mysore
Bangalore.

Dear Sir,

Subject:- Extension of the Mysore Amusements Tax Act, 1932 to the Cinema Houses in the Civil Station area.

The Government Notification dated September 20, 1951 extending the provisions of the Mysore Amusements Tax Act 1932 came up for discussion at a Committee Meeting of this Association held on 15th October 1951 and I have been directed to address you as follows on the subject:-

When the Civil Station area was retroceded to the Government of Mysore His Highness the Maharaja of Mysore was pleased to give the assurance to the citizens of the Civil Station area that under his benign Government the people of this area would enjoy equal treatment with his subjects in the rest of the Mysore State. In the years that have followed the experience of the people of the Civil Station however has not been very happy. Whereas on the one hand in the matter of income-tax and other taxes the people of the Civil Station were compelled to pay a much higher tax, on the other such taxes as were higher in the rest of the State were imposed on the people of the Civil Station. The extension of the Mysore Amusements Tax Act, 1932 to the Civil Station area is one such instance. We would leave it to your good sense to see whether this extension has been proper, considering that the people of the Civil Station have been paying higher taxes in many other respects.

From another stand point the extension of the Mysore Amusements Tax Act, 1932 to the Cinemas in the Civil Station area is unjustifiable. These cinemas mostly exhibit English pictures and after the end of the war the patronage they used to enjoy formerly has dwindled down. The clientele that sees English pictures is much smaller than the clientele which sees Tamil, Hindi and Kannada pictures. The result has been that the general turnover of business and hence the profits of these cinema houses are much lower than that of cinema houses in the City area which show Tamil, Hindi and Kannada pictures. The incidence of this higher tax will work out altogether to the detriment of these cinema houses and it is our considered opinion that instead of the Government getting increased revenue the revenue may come down as these cinema houses may not be able to make any profits with the increased expenditure they will have to incur because of this tax We use the expression 'Expenditure' advisedly as the seating tax which was recently applied to cinema houses had the effect of raising the admission fee in all cinema houses. Any further increase in the admission fees now will directly affect the takings. The only option before the cinema houses now is to bear the <u>new tax themselves</u> and it needs no labouring the point that such a move will hit these cinema houses badly.

Motion pictures constitute the main source of recreation of the poor and the middle class people. Any incidence of taxation on this business is ultimately passed on to the consumers who form the bulk of the middle and lower middle class. It is the considered opinion of this Association that by taxing the cinema industry the Government is ultimately taxing the middle and the middle lower class people and thus creating grave discontent amongst a section which is known to give loyal support to the Government.

Such discontent is bound to give rise to more serious ferment ultimately.

We do hope you will give serious thought to the points made above and kindly see that at least in this matter the Civil Station area gets a little relief in taxation.

Thanking you,

Yours faithfully,

Sd/- B F Tarapore

Honorary Secretary,
Bangalore Trades Association.

G R S App F G 3]

GENERAL AND REVENUL SECRETARIAT

~~(Continuation sheet draft form)~~

No. L 15348-24 3.52-

To

The Deputy Commissioner
B'lore District
B'lore

Sir,

I am directed to state that the B'lore Traders Association has represented that the Rates of Fair under the Cinemas Amusements Fair Act, 1932, which has been extended to the rural Station area from 15-9-51 are higher than the Rates formerly levied in the rural Station area. These private houses, it is stated are mostly English films for which the patronage is poor and the receipts dwindles down and Some Relief is therefore requested to the films to Cinemas Showing English films only. I am therefore to request you to furnish

H 480
H 482

Bangalore Trades Association

Founded 1899 (Incorporated under the Indian Companies Act 1882)

Registered Office
15 F St Mark s Road
BANGALORE

PHONE 282

—MEM E —
FE T O F T ADES
A CI S I IA

U ted K gd m C nt t —
Lo d Ass tn
f P tect f T ad

Ref No 7789/52

3rd September 2

GENERAL & REVENUE SECRETARIAT
Gde S-3
MUNICIPAL BRANCH

The Hon'ble the Finance Minister
Government of Mysore,
Bangalore

Sir,

OFFICE OF THE CHIEF MINISTER
No 2205
Date 4/9/52

Subject Extension of the Mysore Amusements Tax Act 1932 to the Cinema Houses in the Civil Station Area

====

A deputation from this Association waited on the then Hon'ble Finance Minister on 7th March '52 and submitted a memorandum in regard to the extension of the provisions of the Mysore Amusements Tax Act to the cinema houses in the Civil Station area, as the higher rate of tax was detrimental to the cinemas in the Civil Station which were mainly screening English pictures with limited audiences

The Hon'ble Minister assured the deputationists that he would favourably consider the representation It is requested that early orders be passed as it is long pending

Thanking you,

Yours faithfully,

Honorary Secretary

SECRETARY TO GOVERNMENT
NO F165 BS
5 SEP 1952
HOME DEPARTMENT

6/9/52

GENERAL & REVENUE SECRETARIAT
8 SEP 1952

9/9

NOTIFICATION

No L 6423—C M 34 51 2 dated Bangalore 17th September 1951

In exercise of the powers conferred by sub section (3) of Section 1 of the Mysore Amusements Tax Act, 1932 (Mysore Act VIII of 1932), His Highness the Maharaja of Mysore is pleased to direct that the said Act shall come into force in that part of the City of Bangalore, which prior to the 8th December 1949 was the Civil Station of Bangalore, as defined in the Bangalore Municipal Law, 1897, from the 15th day of September 1951

By Order of His Highness the Maharaja

K BALASUBRAMANYAM,

Secretary to Government,
Local Self Government Department

Printed by the Director of Printing Stationery and Publications at the Government Press Bangalore

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NEW GLOBE THEATRE

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DIRECTION GLOBE THEATRES LTD
Registered Office 7 LINDSAY STREET CALCUTTA

6 MAHATMA GANDHI ROAD
BANGALORE

Copy

BNG/O/3198.

1st Sept. 1952

GENERAL & REVENUE SECRETARIAT
4284
8 SEP 1952
MUNICIPAL BRANCH

The Revenue Officer,
Corporation of Bangalore, Civil Area,
Bangalore

Dear Sir,

Re Payment of Entertainment Tax

We are in receipt of your letter No M 326/52-53 dated 28th ultimo under the above caption just to-day

In reply, we may please inform you that the Bangalore Trades Association and the Mysore Film Chamber of Commerce have both taken up this matter with the Deputy Commissioner and District Magistrate and a deputation from Trades Association had also interviewed the Finance Minister, Government of Mysore praying for exemption from application of the City rates of taxes to the English Picture houses in the Civil Station in view of the abnormal fall in the attendance at the English Picture houses consequent upon the withdrawal of the British troops As the matter is yet pending decision of the Government, we may please request you to keep it in abeyance till such time Government are pleased to give a final directive.

Thanking you

Yours faithfully,
New Globe Theatre,

Manager

OFFICE OF THE CHIEF MINISTER
No. 2161
Date 2/9/52

cc. Finance Minister, Govt of Mysore,
Bangalore
The District Magistrate, Bangalore
Bangalore Trades Assn
The Mysore Film Chamber of Commerce, Bangalore
Globe, Bombay

BHT/F

G R S App F G 3]

GENERAL AND REVENUE

SECRETARIAT

(~~Continuation sheet draft form~~)

No. L 15348
24.3.52

To

The Deputy Commissioner
B'lore District
B'lore

Sir,

I am directed to state that the B'lore Trades Association has represented that the Rates of Tax under the Entertainments Tax Act 1932, which has been extended to the rural Station area from 15-9-51 are higher than the Rates formerly levied in the rural Station area. These picture houses, it is stated are mostly English ~~pictures~~ films for which the patronage is said to be the ~~the~~ less and Some Relief is therefore requested to be given to cinemas showing English films only. I am therefore to request you to furnish

5649
27 OCT 19
GENERAL & ... SECRETARIAT
... BRANCH

No.10/J7/52-53.92

Office of the Deputy Commissioner,
Bangalore District,
Bangalore, Dated the 22nd October 1952

To

The Secretary to Government of Mysore,
L S G Department, Bangalore

Sir,

Subject Statistics of attendance in theatres showing English films in the Civil Area, submission of

---

Reference your D O No L 11109 dt 11-10-1952

I write to state that the particulars called for have already been sent to Government under this office letter of even number dated 30-5-1952 However, a copy together with the enclosures is sent herewith.

Yours faithfully,

(N Subramanyam)
for Deputy Commissioner
Bangalore District

22-10-52

SAK/

GENERAL & REVENUE SECRETARIAT
5649
27OCT19
BRANCH

No. 10/37/52-53/Q.2

Office of the Deputy Commissioner,
Bangalore District,
Bangalore, Dated the 22nd October 1952

To

The Secretary to Government of Mysore,
L S G Department, Bangalore

SECRETARIAT

Sir,

Subject Statistics of attendance in theatres showing English films in the Civil Area, submission of

---

Reference Your D O No L 11109 dt 11-10-1952

I write to state that the particulars called for have already been sent to Government under this office letter of even number dated 30-5-1952 However, a copy together with the enclosures is sent herewith

Yours faithfully,

(L Subramanyam)
For Deputy Commissioner
Bangalore District

22-10-52

SAI

1. NEW GLOBE THEATRE

	1944	1945	1946	1949	1950	1951
January	27,272	22,961	23865	22,243	22,910	13,353
February	23,990	20,762	22,435	13,524	12,128	9,838
March	23,827	25,623	23,066	14,233	17,580	12,575
April	32,581	34,942	19,817	13,906	14645	12,579
May	22,723	29,183	17,810	16,943	9,969	14,491
June	32738,	34,478	20,458	24,740	14,849	14,291
July.	36,970	35,271	24,563	24,126	13,999	15,147
August	33,652	37,911	27,461	19,749	14,944	18,850
September	32,593	35,609	22,828	18,079	15371	10,243
October	37516	31,531	23,295	17,327	15,981	12,260
November	32,044	29,951	21,052	17,667	10,724	13,589
December	39,076	37,607	20,926	25,256	11,511	13,575
TOTAL	3,74,971	3,75,829	26,7,576	2,27,793	1,74611	1,60,79

2 Plaza Theatre

1st April, 1943	to	31st March	1944		3,74,071
-do-	1944	-do-	1945		3,44,757
-do-	1945	-do-	1946		3,21,955
				Total	10,40,783
-do-	1949	-do-	1950		1,79,056
-do-	1950	-do-	1951		1,99,972
-do-	1951	-do-	1952		1,58,970
				Total	5,37,998

3, New Imperial

Jan. 51.	- 11,976	Feb 51	-	6,763)		
Mar	- 6,145	April	-	6,507)		
May.	- 7,680	June	-	10,680)	Total	
July	- 8,711	Aug	-	5,276)		1,04,562
Sept	- 6,626	Oct	-	6,473)		
Nov	- 7,115	Dec	-	8,981)		
Jan. 52	- 23,114	Feb 52	-	9,900)		
Mar	- 8,615					

"C o p y"

(M Subramanyam)
(Assistant)
For District Magistrate,
Bangalore District

23/10

SAK/-

822/60

1st.April 48.to 31stMar.49.		a-4-49 to 31-3-1950.		1-4-50 to 31-3-51.		1-4-52 to 31-3-52.	
Admission Receipts.	Entertainment T A X.	Admission Receipts.	Entertainment Tax.	Admission Receipts.	Entertainment Tax	Admission Receipts.	Entertainment T A X.
12982-11-0	1504- 4-0	30477-13-0	3502-14-0	26358- 8-0	3029- 7-0	17349-11-0	1987- 7-0
11654- 4-0	1350- 5-0	13745- 3-0	1580-15-0	10612-12-0	1272-12-0	10742-14-0	1253-14-0
10889- 8-0	1269- 3-0	12[illegible]-13-0	1394-12-0	8978- 9-0	1049-15-0	11129- 1-0	1265-15-0
12312-15-0	1427- 4-0	14278- 5-0	1656-10-0	10605-10-0	1245- 0-0	15424- 3-0	1721- 6-0
13408- 8-0	1558- 8-0	12655-14-0	1476-0 -0	9342- 6-0	1119- 2-0	11424- 9-0	1250- 1-0
9508-12-0	1119-11-0	9951- 2-0	1191- 0-0	7824- 7-6	924-9966	11077-10-0	1261- 1-0
22349- 7-0	2564- 0-0	10266-10-0	1191-13-0	6902-4400	793- 8-0	11491-1400	1316-15-0
14817-15-0	1738- 9-0	13638-13-0	1580-12-0	66499-10-0	776-13-0	9146- 8-0	1062-14-0
10686- 3-0	1244- 2-0	13244-15-0	1410-12-0	15331- 3-0	1778- 8-0	14614-10-0	1617- 8-0
10393-10-0	1211-13-0	10419- 1-0	1232-10-0	54368- 4-0	6202- 8-0	12492-10-0	1414- 4-0
13132-13-6	1540- 1-6	9592-15-0	1114-12-0	16029- 5-0	1877-11-0	8760- 8-0	942- 3-0
12631- 9-0	1458- 2-0	12002-5-0	1416-11-0	9206-13-0	1071- 3-0	8601-10-0	980-10-0
154768- 3-6	17986- 1-6	162139-13-0	18749-9-0	182208-11-6	21141- 2-6	142254-15-0	16074- 2-0

Period.	Admission Receipts.	Entertainment T A X.
1-4-48 to 31-3-49	154768- 3-6	17986- 1-6
1-4-49 to 31-3-50	162139-13-0	18749- 9-0
1-4-50 to 31-3-51.	182208-11-6	21141- 2-6
1-4-51 to 31-3-52.	142254-15-0	16074-2-0
Total Rs.	641371-11-0	73950-15-0

"Copy"

Addl Asst to Dy Commissioner, Bangalore District.

Bangalore.

Bangalore Trades Association

Founded 1899 (Incorporated under the Indian Companies Act 1882)

6029 HA52

—MEMBE—
FED RATION F TRAD S
AS C AT ONS O I D A

U ited K ngd m Co t t
Lo d A ti
P otecti n f T d

REVENUE SECTION — 7 NOV 1952 — GENERAL & MUNICIPAL BRANCH

PHONE 5740 282

Registered Office
15 F St Mark s Road
BANGALORE

Ref No 7904/52

21st October 2

The Hon'ble the Finance Minister,
Government of Mysore,
Bangalore

OFFICE OF THE CHIEF MINISTER — No 2920 — Date 23/X/52

CH 36-52-12

Dear Sir,

Subject // Extension of the Mysore Amusements Tax Act 1932 to the Cinema Houses in the Civil Station Area
====

I beg to invite your kind attention to our letter No 7848/52 dated 26th September '52 and to request the favour of an early compliance

Thanking you,

Yours faithfully,
B H Narayana
Honorary Secretary

SECRETARY TO GOVERNMENT — NO T21 — 3 NOV 52 — HOME DEPARTMENT

Put up
reply
BS
3/11/52
necessary
4/11/52
2) Who is dealing with this? Please find out and send reply
4/11/52

3) The previous reference is not received in Home Dept This reference may be transferred to Municipal Branch as matter relating to Amusements Tax and dealt with in that Branch

5/11

May be sent to the L S G Secy

5/11

5/11 Ms Lsg)

5/11/12

The G.O has been published in the Fort St. George Gazette (Basket)

5/11

+ x y

for HAS

CHIEF SECRETARIAT
1902
MUNICIPAL BRANCH

No. L 15036 Dt 27/11/52

To

The Hon. Secy

The B'lore Trader Association

15 F.I. — Sh. Mahees Road

B'lore

Subject

Sir

I am directed to acknowledge the receipt of your letter under reference from your Letter no 7904/52 dated 21.10.52 addressed to the Hon'ble Finance Minister on the above subject and to state that the matter is receiving the attention of Govt.

Yours faithfully

Sd/-

Asst Secy

17/11/52

Sd/-

24/11/52

3 Copies

No. L 16545-46 / ENG 34-52 13

Dt 29/12/52

To

(1) The Hon Secretary
The B'lore Trades Association
No. 15-F - St Marks Road
B'lore

(2) The Hon Secretary
The Mysore Free chamber of Commerce
No. 160 - Sabedar chatram Road
B'lore city

—

Sir

With Reference to your letter No. 7789/52 dated 3.9.52/MC dated 6.2.52 representing that the higher Rates of tax levied in the civil Station consequent on the extension of the Mysore Amusements Tax Act to the said area have proved detrimental to the interest of the civil Station which are mainly screening English pictures with limited audiences and requesting the withdrawal of Excise Relief to interest showing English films only, I am directed to state that this tax was being levied primarily in the civil area by Rules framed under the Bangalore Municipal Laws as

an item under "Other Taxes" for
which provision ~~[illegible]~~ existed
on the Road Law After the coming
into force of the Constitution of India,
the Taxes levied under the Local Laws
had to be distinctly specified, thus
necessitating the extension of the Bijnor
Amusements Tax Act to the rural area
not only to legalise their levy but
also to secure uniformity between the city
and the rural Station, which have been
combined to form a Single Corporation
Hence there can be no question of
continuing the old Rates in the rural station
area Separately

As Regards the Request for
giving Some concession to Cinema
houses Showing English films only,
I am to State that the Law does
not recognise the making of any
Such distinction Under the existing
provisions of the Amusements Tax Act
Govt can either Completely exempt any
particular entertainment or class of entertainments
from payment of the tax or Should
Collect the tax at full notified Rates,
and there is no middle way Such
a discrimination would also lead to
adverse criticisms and Complaints from
exhibitors and producers of Indian
films as being highly Cardboard
It may however be that the Rates
of Income tax and other Taxes on the rural

area may be higher as compared to the rates in the city area, that there are actual facts on which the Government can do nothing

I am therefore to state that ~~there can be no~~ changes in the tax structure on entertainments at this stage

Yours faithfully
Yes 16/12
L.S.G. Secy

Gort find it difficult to effect

8m Rae 9/12/52

13/12

Good draft

HS 19/12/52

L 16545-46/c of 30-52-13 29 December 1952

(1) The Honorary Secretary,
The Bangalore Trades Association,
No.15-E - St Mark's Road, Bangalore

(2) The Honorary Secretary,
The Mysore Fair Chamber of Commerce,
No 60, Subedar Chatram Road,
Bangalore City

With reference to your letter No.7789/52 dated the 3rd Sept.1952 No nil dated 6th February 1952 representing that the higher rates of tax levied in the Civil Station consequent on the extension of the Mysore Amusements Tax Act to the said area have proved detrimental to the cinemas in the Civil Station which are mainly screening English pictures with limited audiences and requesting the affording of some relief to cinemas showing English films only, I am directed to state that this tax was being levied formerly in the Civil Area by Rules framed under the Bangalore Municipal Law as an item under "Other taxes" for which provision existed in the said law. After the coming into force of the Constitution of India, the taxes levied under the local laws had to be distinctly specified, thus necessitating the extension of the Mysore Amusements Tax Act to the Civil Area not only to legalise this levy but also to secure uniformity between the City and the Civil Station areas, which have been combined to form a single Corporation. Hence there can be no question of continuing the old rates in the Civil Station area separately.

2. As regards the request for giving some concession to cinema houses showing English films only, I am to state that the law does not recognise the making of any such distinction Under the existing provisions of the Amusements Tax Act, Government can either completely exempt any particular entertainment or class of entertainments from payment of the tax or should collect the tax at full notified rates, and there is no middle way. Such a discrimination would also lead to adverse criticisms and comments from exhibitors and producers of Indian films as being highly invidious.

3. It may however be that the rates of incometax and other taxes in the Civil Area may be higher as compared to the rates in the City area, but these are Central Subjects in which this Government can do nothing.

4. I am therefore to state that Government find it difficult to effect changes in the tax structure on entertainments at this stage.

Yours faithfully,

(V. Hanumanthappa)
for Secretary to Government,
L.S.G. Department.

LAS.3.19/12.